AMENDMENTS TO THE SPECIFICATION

IN THE SPECIFICATION:

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Please amend the paragraph beginning at line 25, through page 11, line 10 as indicated below:

As illustrated in Fig. 4, the fibrous sheet 10 of the present embodiment (second embodiment) is a composite sheet composed of a nonwoven fabric 12 made of a synthetic fiber and a cotton fiber layer 13 on both sides of the nonwoven fabric 12. Part of the cotton fiber layer 13 on each side enter the nonwoven fabric 12. The amount of cotton fibers 4 gradually decreases from both sides of the fibrous sheet 10 where the cotton fiber layers 13 are formed toward the center of the fibrous sheet 10 in the thickness direction. When the fibrous sheet 10 is observed as a whole, the amount of fibers gradually increases from the both sides of the fibrous sheet 10 where the cotton fiber layers 13 are formed toward the center of the fibrous sheet 10 in the thickness direction. In other words, the fiber-to-fiber distance gradually decreases from both the sides where the cotton fiber layers 13 are formed toward the center of the fibrous sheet 10 in the thickness direction. It follows that the capillarity force gradually increases from the sides of the cotton fibrous sheets 13 to the center of the fibrous sheet 10 in the thickness direction. That is, there is a gradient in capillarity. Even when in contact with liquid, the fibrous sheet 10 exhibits improved liquid drawing properties from the cotton fiber layer sides to the inside of the sheet, whereby the fibrous sheet 10 feels dry.